

Exhibit 22

Marubeni
PLANT CONTRACTOR, INC.

8777 Purdue Rd., Suite #102
INDIANAPOLIS, IN 46268
TEL: (317) 684-3040
FAX: (317) 684-3045

Date: July 14, 2008
Messrs: Dunlap Trucking Service, LLC

NOTICE OF CLAIM

We regret to inform you that damage was found in connection with under-mentioned shipment:

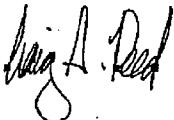
Transporter	:	Dunlap Trucking Service, LLC
From	:	Buffalo Grove, IL
To	:	Irapuato Guanajuato, Mexico
Departure Date:		June 6, 2008
Date of Arrival:		June 11, 2008
Policy Number:		
B/L Date	:	#08-700, June 3, 2008

Our preliminary assessment of the damage to the Okuma CNC Machine Tool – Machining Center consists of damage to electronic parts completely and rusted parts. Some others are completely twisted. Expect to find more damages.
Further investigation is needed to determine exact damages of this machine.

In consideration of this fact, we hereby declare that we reserve our right to file a claim with you when the amount of the claim is ascertained.

Please acknowledge this letter in writing.

Sincerely,



Craig S. Reed
General Manager
Sales & Project Management

MPCI_00000214